

GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

Public Servants - Commercial Taxes Dept.,- Ananthapuramu Division - Reconciliation on cash remittances by Officers of the Ananthapuramu-I and II Circle with reference to chitta - Found discrepancies and misappropriation of Government money - John Sreenivasulu, the then Commercial Tax Officer (Intelligence), Office of the Deputy Commissioner (Commercial Tax), Ananthapuramu, (Rtd.), Article of Charges framed -"Censure" imposed -orders in abeyance -Further action dropped-Orders- Issued.

REVENUE (Vig.VI) DEPARTMENT

G.O.Rt.No.563

Dt: 08/06/2023

Read the following:

- Ref. 1. DC(CT), ATP Rc.No.A1/163/2015 (PS), Dated:26-09-2015
2. From the Commissioner of Commercial Taxes, A.P., Hyderabad, CCT's Ref No.V1/440/2015, dt:25.02.2016 (Charges issued).
3. Govt Memo.No.17023/16/2016/Vig.1-1. Dated: 25.04.2016
4. G.O.Rt.No.499, Rev(Vig.II) Dept, dated:25.04.2015.
5. Written Statement of Defence of Sri John Srinivasulu, dated: 25.06.2016
6. G.O.Rt.No.804, Revenue (Vig.II) Department, Dt.29.07.2016.
7. G.O.Rt.No.52, Rev (Vig.II) Dept., dated:09.01.2019
8. From the CCST, A.P., Hyd.,CCT's Ref No.V1/440/2015, dated:24.03.2022

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ORDER:

Whereas, in the reference 1st read above, The CCT, Hyderabad had informed that, a misappropriation of Rs. 79,58,204/- found during the period from August 2014 to March 2015. This discrepancy was identified during the process of crosschecking and reconciling the cash collections and remittances in the offices of Ananthapuram I & II circles. It has been determined that the employees working in the office of the CTO-I & II, Ananthapuram, were responsible for this misappropriation. A total of 13 officers have been found to be involved in this case.

2. Whereas, in reference 1st read above, the Commissioner of Commercial Taxes, Andhra Pradesh, has stated that during the crosschecking and reconciliation of cash collections and remittances in the offices of Ananthapuram I & II circles, it was found that an amount of Rs. 79,58,204/- was misappropriated between August 2014 and March 2015. Additionally, certain employees of Ananthapuram I & I circles, including Sri John Srinivasulu, who was the then Commercial Tax Officer (Intelligence) at the Office of the Deputy Commissioner (Commercial Tax), Ananthapuramu, (now Retd.) have been found to have committed certain irregularities. Consequently, disciplinary action has been initiated against all the other staff members, except two accused officers viz., Sri John Sreenivasulu, who was the then Commercial Tax Officer (Intelligence) at the Office of the Deputy Commissioner (Commercial Tax), Ananthapuram, (now Retd.) and Sri K.Lakshminaswamy, ACTO since retired on 31.12.2011. The Commissioner of Commercial Taxes has requested the Government to initiate disciplinary action against the above officers.

(p.t.o)

3. Whereas, in the reference 4th read above, the following charges have been framed against John Srinivasulu, the then Commercial Tax Officer, O/o Deputy Commissioner (Commercial Tax), Ananthapuram, calling for Written Statement of Defence to submit within 10 days, in connection with misappropriation of Government money, as per rule 20(5) of Andhra Pradesh Civil Services (Classification, Control & Appeal) Rules 1991.

Article of charge-1:

That the said Sri John Sreenivasulu, Commercial Tax Officer (Intelligence), Office of Deputy Commissioner (Commercial Tax), Ananthapuram has committed certain irregularities while working as Commercial Tax Officer (Intelligence), Office of the Deputy Commissioner, Ananthapuram from 01.04.2011 to 31.8.2015 have failed to discharge his official duties properly.

The Deputy Commissioner (Commercial Tax), Ananthapuram conducted enquiry on mismatching of challans entered in VATIS with reference to treasury data and reported non-remittance of Cash collections of tax made by the officers in the offices of Ananthapuram-1 & II circle to an extent of Rs.79.58.204/-.

Sri John Sreenivasulu, the then Commercial Tax Officer (Intelligence), Office of the Deputy Commissioner (Commercial Tax), Ananthapuram circle, presently Assistant Commissioner (Commercial Tax), Office of the Commissioner of Commercial Tax, Andhra Pradesh, Hyderabad while functioning in the aforesaid office found to have collected cash and issued receipts for cash collections of tax, to an extent of Rs.2,98,675/- but failed to take proper care to remit into the Government Treasury through proper challans as per rules. Thus he is responsible for misappropriation of Government money to an extent of Rs.2,98,675/.

Article of charge-II

Sri John Sreenivasulu, the then Commercial Tax Officer (Intelligence), Office of the Deputy Commissioner (Commercial Tax), Ananthapuram, failed to ensure that the cash collections of tax are remitted into Government Treasury through proper challans and the same are entered into the Treasury chitta, He is responsible for entering the unremitted challans into VATIS and gave credit to the dealers without actually remitting the amount in Government Treasury.

4. Thus Sri John Sreenivasulu, the then Commercial Tax Officer, (Intelligence), Office of the Deputy Commissioner (Commercial Tax), by his above mentioned Acts, exhibited lack of integrity, devotion to duty, conduct unbecoming of Government Servant in violation to the provisions under Rule 3 (1) and (2) of Andhra Pradesh Civil Services (Conduct Rules 1964.

5. Whereas in the reference 5th read above, Sri John Sreenivasulu, the then Commercial Tax Officer (Intelligence), O/o the Deputy Commissioner (Commercial Tax), Ananthapuram, has submitted his Written Statement of Defence stating that the Commercial Tax Officer being gazetted officer in the department, would not normally undertake to visit the treasury/bank for remittance of the tax collected. The ministerial staff attached to him/her would attend to the job of remitting the taxes collected by the Commercial Tax officer, into the treasury. But unfortunately he was not provided with any assistance of

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ministerial staff during his tenure as CTO(Intelligence) Ananthapuram. He has further submitted that in view of the peculiar situation he had to handover the tax collected by him to Sri Vinayaka, Junior Assistant 0/0 Commercial Tax Officer I Ananthapur for remittance into the Treasury since, he has been remitting the tax collected in respect of his circle office and other Commercial Tax Offices in the building since a long time. This handing over the tax money to Sri Vinayaka was under bonafide belief that he would remit the amount for remittance into the treasury. As such, no malafides can be attributed to him in this regard especially, the tax amount so handed over by him to Sri Vinayaka was remitted by him in the treasury along with interest through chalis under his own signature subsequently. Further, the charged officer submitted that as per the report of DC(CT) Ananthapuram, Dt:06.04.2016 Sri Vinayaka, Junior Assistant is the real culprit in the entire episode of misappropriation of tax amount. Therefore, he has submitted that there is no loss of revenue in this regard warranting initiation of any disciplinary proceedings against him. Therefore, he has requested the Government as Disciplinary Authority to drop all further action pursuant to the charges framed in the reference cited, especially as he had rendered unblemished service throughout his career and he is at the verge of retirement on attaining the age of superannuation on 31.08.2017.

6. Whereas, in the reference 6th read above, after detailed examination of the matter Government have imposed the punishment of "Censure" on Mr. John Srinivasulu for his negligence and procedural lapse. In the reference 7th read above Government have kept the orders issued in the reference 6th read above in abeyance.

7. Whereas, Government, after re- examining the matter in detail, have decided and hereby drop further action against Sri John Srinivasulu, the then Commercial Tax Officer (Intelligence) Ananthapuram (now retired), from the disciplinary action initiated framed against him.

8. The Chief Commissioner of State Tax, Andhra Pradesh, Guntur shall take necessary further action in the matter.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

N GULZAR
SECRETARY TO GOVERNMENT

TO

The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:

Sri John Srinivasulu, the then Commercial Tax Officer (Intelligence)(now Retd.,)
Joint Commissioner State Tax, Ananthapuram,(through CCST)
The Secretary, the APVC, A.P., Secretariat, Velagapudi,
SF/SC.

//FORWARDED:: BY ORDER//

K. Sreenu
SECTION OFFICER

GOVERNMENT OF ANDHRA PRADESH
REVENUE (Vig.VI) DEPARTMENT

Memo.No. REV-17023/16/2016-VIG II - REV

Dt:07.06.2023

Sub:- Public Servants – Commercial Taxes Dept.,- Ananthapuramu Division – Reconciliation on cash remittances by Officers of the Ananthapuramu-I and II Circle with reference to chitta – Found discrepancies and misappropriation of Government money – Article fo Charges framed – Regular Inquiry conducted – report submitted – charged proved – Inquiry report communicated – Charged Officer Smt. K. Sujathamma, ACTO, (Retd.,) - Provision decision to impose the punishment of withhold of 6% monthly pension permanently – show cause notice under Rule 9 of Andhra Pradesh Revised Pension Rules, 1980 – Reg.

Ref: 1. From the Commissioner of Commercial Taxes, A.P., Hyderabad, CCT's Ref No.V1/440/2015, dt:25.02.2016 (Charges issued).

2. G.O.Rt.No.804, Revenue(Vig.II) Department, Dt.29.07.2016.

3. From the CCST, A.P., Hyd., CCT's Ref No.V1/440/2015, dated:24.03.2022

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The attention of the CCST., A.P., Guntur is invited to the reference cited, he is informed that in the reference 1st cited above, the CCT, Hyderabad had informed that, a misappropriation of Rs. 79,58,204/- found during the period from August 2014 to March 2015. This discrepancy was identified during the process of crosschecking and reconciling the cash collections and remittances in the offices of Ananthapuram I & II circles. It has been determined that the employees working in the office of the CTO-I & II, Ananthapuram, were responsible for this misappropriation. A total of 13 officers have been found to be involved in this case.

2. The Chief Commissioner (ST), A.P., Hyderabad has informed that disciplinary action has been initiated by framing Articles of charges against ten delinquent officers viz 1. Sri D. Rajasekhar, DCTO 2. Smt. T.N. Archana, DCTO 3. Sri B. Srinivas, DCTO, 4. Sri ASK Prasad, DCTO, 5. Sri S. Subash, DCTO, 6. Sri K. Surendra Reddy, ACTO, 7. Smt. N. Nagalakshamma, ACTO, 8. Sri K. Venkata Ramanaiah, ACTO, 9. Smt. K. Jayamadhavi Latha, ACTO, 10. Smt. K. Sujathamma, ACTO.

3. The CCT, A.P., Hyderabad has issued charge Memo in Proceedings dt:25.02.2016 as follows:

Article of charge-I

That the said SK. Sujathamma, the then ACTO, Kalyandurg and present ACTO O/CTO-L. Ananthapuramu has committed certain irregularities while working as ACTO, Kalyandurg.

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The Deputy Commissioner (CT), Ananthapuram conducted enquiry on mismatching of chilians entered in VATIS with reference to treasury data and reported non-remittance of Cash collections of tax made by the officers in the offices of Ananthapuram- & II circle to an extent of Rs.79,58,204/ SK Sujathamma, the then ACTO, Kalyandurg and present ACTO O CTO-L, Ananthapuramu while functioning in the aforesaid office have collected cash and issued receipts for cash collections of tax, to an extent of Rs.6.800/- but felled to remit into the Government Treasury through proper chalans as per rues. Thus she is responsible for misappropriation of Government money to an extent of Rs.6,000/-.

Article of charge -II

Smt.Sujathamma, the then ACTO, Kalyandurg and present ACTO Q/O CTD-1, Ananthapuramu while functioning in the aforesaid office felled to ensure that the cash collections of tax are remitted into Government Treasury through proper challans and the same are entered into the Treasury chitta. She is responsible for entering unremitted chelens into VATIS to give credit to the dealers without actually remitting the amount in Govt Treasury.

Thus Smt K.Sathamme, the then ACTO, Kalyandurg and present ACTO Q/e CTO-L, Ananthapuramu by her above mentioned Acts, exhibited lack of Integrity, devotion to duty, conduct unbecoming of Govt. Servant in violation to the provisions under Rule 3 (1) and (2) of A.P.C.S. (Conduct) Rules 1964.

4. The CCT., A.P., Hyderabad has appointed Sri N.Venkateswara Rao, AC, CT, Kurnool and it has been concluded that Charge No.1 is proven, while Charge No.2 is not proven against the ten charged officers. The Inquiry report has been communicated to the all Charged Officers along with Smt. K. Sujathamma , and explanations have been received from all Charged Officers. After examining the explanations, the Chief Commissioner of Taxes (CCT) has proposed a major punishment of withholding two annual increments of pay with cumulative effect for all the charged officers. The Charged Officer Smt. K. Sujathamma, ACTO, retired from service on 31.05.2020.

5. Government after examining the Inquiry report have accepted the findings of the Inquiry Officer and communicated the Inquiry Report to the Delinquent Officer to submit her representation. The Delinquent Officer has submitted her representation.

6. Government after careful examination of the matter have provisionally decided to impose the punishment of withhold of 6% monthly pension permanently against Smt. K. Sujathamma, ACTO, (Retd.,). The Delinquent Officer is therefore directed to submit her representation, if any in the matter to the Government within 15 days from the date of receipt of this Memo, failing which it will be construed that she has no representation to offer and further action will be taken based on the material available with the Government in the matter.

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7. The CCST., A.P., Guntur is therefore requested to serve this Memo to the Delinquent Officer and return served copy and also representation if any submitted by the Delinquent Officer, Immediately to the Government for taking further necessary action in the matter.

N GULZAAR
SECRETARY TO GOVERNMENT

To

~~Smt. K.Sujathamma, ACTO, (Retd.,) (through the Chief Commissioner of State Tax, Andhra Pradesh, Guntur)~~
~~The Chief Commissioner of State Tax, Andhra Pradesh, Guntur.~~

Copy to:

Joint Commissioner State Tax, Kadapa
SF/SC.

//FORWARDED:: BY ORDER//

K. Sreeraj
SECTION OFFICER